

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA**

In re:) **Chapter 11**
)
Circuit City Stores, Inc., et al.,) **Case No. 08-35653 (KRH)**
)
) **(Jointly Administered)**
Debtors.)
)

**FIRST SUPPLEMENTAL DECLARATION OF KPMG LLP
AS AUDITORS AND TAX CONSULTANTS TO THE DEBTORS**

I, Christos M. Xystros, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm (“KPMG”). KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this first supplemental declaration (the “First Supplemental Declaration”) on behalf of KPMG as a supplemental disclosure to the retention and employment of KPMG as auditors and tax consultants to the above-captioned Debtors and Debtors-in-possession (the “Debtors”).

2. The facts set forth in this First Supplemental Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course that were received by me or other employees of KPMG under my direct supervision and direction.

3. On January 6, 2009, KPMG LLP Toronto (“KPMG Toronto”) was engaged by InterTAN Canada Limited (“InterTAN”), a wholly-owned Canadian subsidiary of Circuit City Stores, Inc. that has been granted creditor protection by the Ontario Superior Court of Justice under the Companies’ Creditors Arrangement Act. KPMG Toronto has been engaged to provide support services for InterTAN in connection with a proposed acquisition by potential purchasers.

4. While KPMG does not believe that this disclosure is required, out of an abundance of caution, KPMG is providing this information to the Court.

5. KPMG continues to not hold or represent an interest adverse to the estates that would impair KPMG's ability to objectively perform professional services for the Debtors. KPMG continues to be a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

6. This First Supplemental Declaration is provided in accordance with section 327 of the Bankruptcy Code, Bankruptcy Rule 2014, and the Local Rules for the Eastern District of Virginia.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 28th day of January, 2009.

Christos M. Xystros

Christos M. Xystros
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